STATE OF IOWA

2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013

TUNE 30, 2013
TY OF IAMAICA IOWA

16203900500000 City of Jamaica PO Box 103 Jamaica, IA 50128

CITY OF JAMAICA, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

RETURN TO Des Moines, IA 50319-0004 **ALL FUNDS** Item description Governmental Proprietary Total actual Budget (b) (d) (a) (c) **Revenues and Other Financing Sources** 29,035 29,035 28,071 Taxes levied on property 0 Less: Uncollected property taxes-levy year 29,035 29,035 28,071 **Net current property taxes** Delinquent property taxes 0 0 0 0 0 TIF revenues 12,590 16,787 17,137 Other city taxes 4,197 Licenses and permits 565 0 565 950 4,041 4,084 Use of money and property 43 5,010 Intergovernmental 0 87,672 87,672 94,410 477 46,593 54,450 Charges for fees and service 46,116 Special assessments 0 0 0 1,336 1,336 Miscellaneous 0 31,452 Other financing sources Total revenues and other sources 135,716 50,356 186,072 231,480 **Expenditures and Other Financing Uses** Public safety 10,576 10,576 19,204 0 10,549 0 10,549 18,500 Public works 0 Health and social services 0 0 0 Culture and recreation 19,819 19,819 20,710 54,790 0 54,790 56,800 Community and economic development 31,229 0 31,229 General government 37,300 0 Debt service 0 0 0 0 0 0 Capital projects **Total governmental activities** expenditures 126,963 126,963 152,514 Business type activities 0 57,032 57,032 58,400 **Total ALL expenditures** 126,963 57,032 183,995 210,914 Other financing uses, including transfers out 0 0 0 31,452 Total ALL expenditures/And other financing uses 242,366 126,963 57,032 183,995 Excess revenues and other sources over (Under) Expenditures/And other financing uses 8,753 2,077 -10,886 -6,676 33,188 Beginning fund balance July 1, 2012 97,756 130,944 26,512 Ending fund balance June 30, 2013 106,509 133,021 -10,886 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Private Purpose Trust funds and \$ held in Pension Trust Funds; \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2013 Amount - Omit cents Indebtedness at June 30, 2013 Amount - Omit cents General obligation debt 0 Other long-term debt 0 Revenue debt 0 Short-term debt TIF Revenue debt 0 250,233 General obligation debt limit **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one X Date Published Date Posted 11/14/2013 Printed name of city clerk Area Code Number Extension Telephone Rhonda Nelson 641 429-3026 Date signed Signature of Mayor or other City official (Name and Title) PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR Y	EAR ENDED JUNE 30, 2013		CITY OF JAN	MAICA			GAAP te by placing an X i			GAAP = CASH BA	ASIS
Line No.	Item description		Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES								_			1
2	Taxes levied on property	29,035						29,035			29,035	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	29,035	0		C	0	(29,035		T01	29,035	
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	29,035	0		C	0	(29,035			29,035	6
7	TIF revenues							0		T01	0	7
	Other city taxes								_			
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		12,590					12,590	4,197	T09	16,787	14
15	TOTAL OTHER CITY TAXES	0	12,590	C) C	0	(12,590	4,197		16,787	15
16	Section B - LICENSES AND PERMITS		565					565		T29	565	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest		59					59	43	U20	102	18
19	Rents and royalties		3,982					3,982		U40	3,982	
20	Other miscellaneous use of money and property		·					0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	0	4,041	C) C	0	(0 4,041	43		4,084	22
23						,						
24	Section D - INTERGOVERNMENTAL											23 24
25												25
	Federal grants and reimbursements											26
27	Federal grants					I		T of		B89	Ω	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	-,							0			0	32
33	Total Federal grants and reimbursements	0	0	C	C	0	(0 0	0		0	33
34	3	-				- 1		- 1	-			34
35												35
36												36
37												37
38												38
39												39
40												40
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Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201	3 Continued		CITY OF JAM	IAICA			GAAP	x	NON-G	SAAP = CASH B	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
	Ocation D. INTERCOVERNMENTAL Continued	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section D - INTERGOVERNMENTAL - Continued	4										41
42	State aboved verrouse	4										42
$\overline{}$	State shared revenues Road use taxes	4	18,111	1				18,111		C46	18,111	43
44	Road use taxes	-	10,111	1				10,111	I	U46	10,111	45
45 46												46
47												47
	Other state grants and reimbursements	_										48
49	State grants							O		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	50,000						50,000		C89	50,000	
52	Iowa Department of Economic Development	00,000						00,000		C89	00,000	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	50,000	18,111	0	C	0	(68,111	0		68,111	60
61		,	,					, ,			,	61
62	Local grants and reimbursements	1										62
63	County contributions							0			0	63
64	Library service		11,378					11,378		D89	11,378	64
65	Township contributions	5,600						5,600		D89	5,600	65
66	Fire/EMT service	524	2,059					2,583		D89	2,583	
67			·					0		D89	0	
68								0			0	00
69								0			0	69
70	Total local grants and reimbursements	6,124	13,437	0	С	0	(19,561	0		19,561	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	56,124	31,548	0	0	0	(87,672	0		87,672	
	Section E - CHARGES FOR FEES AND SERVICE		,									72
73	Water							0	23,142	A91	23,142	
74	Sewer							0	1,094		1,094	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	21,880		21,880	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30), 2013 Continued		CITY OF JAM	IAICA			GAAP	X	NON-C	GAAP = CASH B	ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(α)	[(B)	[(0)	(u)	(0)	(1)	(9)	(11)		(1)	81
82	Transit							0		A94	0	82
83	Cable TV	107						107		T15	107	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges	370						370		A89	370	101
102	Other charges - Specify							0			0	102
103								0			0	103
104 105	TOTAL CHARGES FOR SERVICE	477	0	0		0 0	0	477	46,116	;	46,593	104 105
	Section F - SPECIAL ASSESSMENTS							l ol		U01	0	106
								l U		001	0	
107 108	Section G - MISCELLANEOUS Contributions	107		I	I	T		107		U99	107	107 108
	Deposits and sales/fuel tax refunds	107						107			107	
109 110	Sale of property and merchandise	+				+		0		U99 U11	0	109 110
111	Fines							0		U30	0	111
112	Internal service charges	865				+		865		NR	865	
113	Other miscellaneous - <i>Specify</i>	000						005		INIX	000	113
114	Insurance refund	364				+		364		 	364	114
115	moutance retuind	304						304 A			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,336	^	0				1,336				
120	TOTAL WIIOCELLANEOUS	1,330	U	U		기 이	U	1,330	0	'	1,330	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 Continued			CITY OF JAM	IAICA			GAAP	х	NON-	BAAP = CASH E	BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	86,972	48,744	0	(0	0	135,716	50,356		186,072	121
122												122
	Section H - OTHER FINANCING SOURCES				T	T	Γ	اه ا				123
124	Proceeds of capital asset sales					1		0		NR	0	127
125 126	Proceeds of long-term debt (Excluding TIF internal borrowing) Proceeds of anticipatory warrants or other short-term debt							0		NR A89	0	125
127	Regular transfers in and interfund loans					1		0		Aog	0	127
128	Internal TIF loans and transfers in					 		0			0	128
129								0			0	129
130								0			0	
131	TOTAL OTHER FINANCING SOURCES	0	0	0	C	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	86,972	48,744	0	(0	0	135,716	50,356		186,072	
133		/			T	T				ı		133
	Beginning fund balance July 1, 2012	57,951	36,685				3,120	97,756	33,188		130,944	
135	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	144,923	85,429	0	C	0	3,120	233,472	83,544		317,016	
137 138												137 138
139												139
140												140
141												141
142												142
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145 146												145 146
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL Y	EAR ENDED JUNE 3	0, 2013	CITY OF JAN	MAICA			GAAP	×	NON-G	GAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(-7	ζ-7		\-\\-\\-\	1 (-7 1		1 (9/ 1				1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	+
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	1 - 1
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	+
	Flood control — Current operation							0		E59	0	+
11	Purchase of land and equipment							0		G59	0	+
12	Construction							0		F59	0	+
13	Fire department — Current operation	8,110	250					8,360		E24	8,360	
14	Purchase of land and equipment	-, -						0		G24	0	
15	Construction							0		F24	0	15
	Ambulance — Current operation	2,216						2,216		E32	2,216	
17	Purchase of land and equipment	, -						, , ,		G32	0	17
	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	
23	Construction							0		F66	0	1
	Animal control — Current operation							0		E32	0	+
25	Purchase of land and equipment							0		G32	0	+
26	Construction							0		F32	0	T
	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	+
29								0			0	29
30								0			0	30
31								0			0	31
32					1			0			0	32
33	<u> </u>							0			0	
34	i							0			0	34
35								0			0	
36								0			0	
37	i							0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	10,326	250	0	0	0	0	10,576			10,576	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	Continued	CITY OF JAN	IAICA			GAAP	x	NON-G	BAAP = CASH B	ASIS	
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(-7	(-)	1 (-)	(-7	. (-/]	(-)	1 (3/ 1	()			41
42	Roads, bridges, sidewalks — Current operation		2,535					2,535		E44	2,535	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		5,470					5,470		E44	5,470	48
49	Traffic control safety — Current operation		742					742		E44	742	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	180	1,622					1,802		E44	1,802	52
53	Purchase of land and equipment		·					0		G44	0	53
	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76								<u> </u>			0	76
77								<u> </u>			0	77
78											0	78
79					ļ			<u> </u>			0	79
80	TOTAL PUBLIC WORKS	180	10,369	0	0	0	0	10,549			10,549	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	R ENDED JUNE 30, 201	3 Continued	CITY OF JAN	MAICA			GAAP		K NON-G	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES	\-\(\frac{\cdot\}{\cdot\}\)	1 \-7	(-)	(-)	1 (-7 1		1 (9/ 1	()			81
82	Welfare assistance — Current operation							I 0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	
86	Construction							0		F36	0	
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	C	0	0	0	0	0	0			0	103
104						•		1				104
105												105
106												106
107												107
108												108
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No. (a) through (ft) (b) (c) (d) (e) (ft) (g) (ft) (g) (ft) (g) (ft) (g) (ft) (g) (ft) (g) (g)	Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	Continued	CITY OF JAN	MAICA			GAAP	[X NON-G	GAAP = CASH E	BASIS	
121 Section D — GULTURE AND RECREATION 16,288 E52, 281 212 1232 Purchase of land and equipment 0,000 14,788 16,288 12,288 122 1232 Purchase of land and equipment 0,000 124 125 Museum, band, theater — Current operation 0,000 126 10,000 126 127 127 128 129		Item description		'	revenue				governmental (Sum of cols. (a) through (f))			(Sum of col. (g))	Line No.
123 Purchase of land and equipment	121	Section D — CULTURE AND RECREATION	` '	, , ,	` '		. , , , , ,	.,		` '	,	,,	121
123 Purchase of land and equipment	122	Library services — Current operation	1,500	14,788					16,288		E52	16,288	122
125 Museum, band, theater — Current operation									0		G52	0	123
126 Purchase of land and equipment 0 661 30 126 127 Parks - Current operation 35 661 35 127 128 Purchase of land and equipment 0 661 0 128 129 Construction 0 661 0 128 130 Recreation - Current operation 0 661 0 131 131 Purchase of land and equipment 0 661 0 131 132 Construction 0 661 0 131 133 Construction 0 661 0 131 134 Purchase of land and equipment 0 661 0 131 135 Construction 0 661 0 131 136 Purchase of land and equipment 0 661 0 131 137 Purchase of land and equipment 0 661 3.496 138 Construction 0 661 3.496 139 Construction 0 661 3.496 130 Construction 0 661 3.496 131 Purchase of land and equipment 0 661 3.496 132 Construction 0 661 3.496 133 Construction 0 661 3.496 134 Purchase of land and equipment 0 661 3.496 135 Construction 0 661 3.496 136 Construction 0 661 3.496 138 Construction 0 661 3.496 139 TOTAL CULTURE AND RECREATION 1.535 18.284 0 0 0 19.819 140 Section 0 19.819 141 Section 0 19.819 142 Purchase of land and equipment 0 689 0 144 145 Construction 0 689 0 144 146 Purchase of land and equipment 0 689 0 144 147 Construction 0 699 0 149 148 Purchase of land and equipment 0 699 0 149 149 Purchase of land and equipment 0 699 0 149 140 Purchase of land and equipment 0 699 0 149 140 Purchase of land and equipment 0 699 0 149 149 Purchase of land and equipment 0 699 0 149 140 Purchase of land and equipment 0 699 0 149 140 Purchase of land and equipment 0 699 0 149 141 Purchase of land and equipment 0 699 0 149 142 Purchase of land and equipment 0 699 0 149 149 Purchase of land and equipment 0 699	124	Construction							0		F52	0	124
127 Parks — Current operation 35 E61 35 127 128 Purchase of land and equipment 0 C61 0 128 129 Construction 0 C61 0 128 130 Recreation — Current operation 0 C61 0 130 131 Purchase of land and equipment 0 C61 0 131 132 Construction 0 C61 0 131 133 Cemetery — Current operation 0 C61 0 131 134 Purchase of land and equipment 0 C63 0 133 135 Community context, 2co, marina, and auditorium 3,496 C61 0 132 135 Community context, 2co, marina, and auditorium 3,496 C61 0 132 136 Construction 0 C63 0 133 137 Purchase of land and equipment 0 C63 0 133 138 Construction 0 C68 0 0 139 TOTAL CULTURE AND RECREATION 1,535 18,284 0 0 0 0 0 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 0 C68 0 142 141 Community beautification — Current operation 0 C68 0 144 142 Purchase of land and equipment 0 C68 0 144 144 Purchase of land and equipment 0 C68 0 144 145 Housing and urban renewal — Current operation 0 C68 0 144 146 Purchase of land and equipment 0 C69 0 146 147 Construction 0 C69 0 146 148 Purchase of land and equipment 0 C69 0 146 149 Purchase of land and equipment 0 C69 0 146 149 Purchase of land and equipment 0 C69 0 146 149 Purchase of land and equipment 0 C69 0 146 149 Purchase of land and equipment 0 C69 0 146 149 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and equipment 0 C69 0 146 141 Purchase of land and equipment 0 C69 0 146 140 Purchase of land and e	125	Museum, band, theater — Current operation							0		E61	0	125
128	126	Purchase of land and equipment							0		G61	0	126
Tell Construction	127	Parks — Current operation	35						35		E61	35	127
130 Recreation — Current operation 0 E61 0 130 131 Purchase of land and equipment 0 0 132 Construction 0 0 133 Cemetery — Current operation 0 0 134 Purchase of land and equipment 0 0 135 Community center, zoo, marina, and auditorium 3,496 0 0 136 Community center, zoo, marina, and auditorium 3,496 0 0 137 Purchase of land and equipment 0 0 138 Construction 0 0 139 TOTAL CULTURE AND RECREATION 1,535 18,284 0 0 0 0 19,819 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 141 Community beautification — Current operation 0 0 0 144 Purchase of land and equipment 0 0 0 0 145 Purchase of land and equipment 0 0 0 0 146 Purchase of land and equipment 0 0 0 147 Construction 0 0 0 0 148 Purchase of land and equipment 0 0 0 149 Purchase of land and equipment 0 0 0 149 Purchase of land and equipment 0 0 0 140 Purchase of land and equipment 0 0 0 141 Purchase of land and equipment 0 0 0 142 Purchase of land and equipment 0 0 0 143 Purchase of land and equipment 0 0 144 Purchase of land and equipment 0 0 145 Purchase of land and equipment 0 0 146 Purchase of land and equipment 0 0 147 Construction 0 0 0 148 Purchase of land and equipment 0 0 149 Purchase of land and equipment 0 0 150 Der community and economic development — Current operation 0 0 151 Purchase of land and equipment 0 0 152 Construction 0 0 0 0 153 TIF Rebates 0 0 0 0 0 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 0 0 0 0 155 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 155	128	Purchase of land and equipment							0		G61	0	128
131 Purchase of land and equipment 0 661 0 131 132 Construction 0 0 133 Cemetery — Current operation 0 603 0 134 134 Purchase of land and equipment 0 603 0 134 135 Community conter, zoo, marina, and auditorium 3,496 0 603 0 134 136 Other culture and recreation 0 661 0 137 137 Purchase of land and equipment 0 0 661 0 137 138 Construction 0 0 0 19,819 139 TOTAL CULTURE AND RECREATION 1,535 18,284 0 0 0 0 19,819 140 Section = — Community Dealurification — Current operation 0 689 0 144 142 Purchase of land and equipment 0 689 0 144 143 Economic development — Current operation 0 689 0 144 144 Purchase of land and equipment 0 689 0 144 145 Purchase of land and equipment 0 689 0 144 146 Purchase of land and equipment 0 689 0 144 147 Community Dealurification — Current operation 0 689 0 144 148 Purchase of land and equipment 0 689 0 144 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 147 149 Purchase of land and equipment 0 690 0 148 150 Other community and economic development — Current operation 0 690 0 148 150 Other community and economic development — Current operation 0 690 0 148 150 Other community and economic development — Current operation 0 690 0 148 151 Other community and economic development — Current operation 0 690 0 690 0 151 Purchase of land and equipment 0	129	Construction							0			0	129
132 Construction	130	Recreation — Current operation							0		E61	0	130
133 Cemetery — Current operation 0 E03 0 133 134 Purchase of land and equipment 0 E61 3,496 3,496 135 Community center, zoo, marina, and auditorium 3,496 E61 3,496 35 136 Other culture and recreation 0 E61 0 138 137 Purchase of land and equipment 0 0 0 19,819 138 Construction 0 0 0 19,819 139 TOTAL CULTURE AND RECREATION 1,535 18,284 0 0 0 0 19,819 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 140 2 141 Community beautification — Current operation 0 E89 3,190 141 142 Purchase of land and equipment 0 E89 0 143 144 Purchase of land and equipment — Current operation 0 E89 0 143 145 Housing and urban enewal — Current operation 0 E89 0 144 146 Purchase of land and equipment 0 E89 0 144 147 Construction 0 E89 0 144 148 Purchase of land and equipment 0 E89 0 144 149 Purchase of land and equipment 0 E89 0 144 140 Purchase of land and equipment 0 E89 0 144 141 Economic development — Current operation 0 E89 0 144 148 Purchase of land and equipment 0 E60 0 146 149 Purchase of land and equipment 0 E60 0 146 140 Purchase of land and equipment 0 E60 0 146 141 Economic development — Current operation 0 E60 0 146 142 Economic development — Current operation 0 E60 0 146 145 Purchase of land and equipment 0 E60 0 146 146 Purchase of land and equipment 0 E60 0 146 147 Construction 0 E60 0 146 148 Purchase of land and equipment 0 E60 0 146 149 Purchase of land and equipment 0 E60 0 146 149 Purchase of land and equipment 0 E60 0 146 150 Construction 0 E60 0 E80 0 146 151 E61 3,496 135 152 Construction 0 0 0 54,790 54,790 153 E61 13,496 135 154 TOTAL COMMUNITY AND ECONOM	131	Purchase of land and equipment							0		G61	0	131
134 Purchase of land and equipment 3,496 633	132	Construction							0		F61	0	132
135 Community center, zoo, marina, and auditorium 3,496 3,496 136 136 137 138 Construction 0 0 0 0 19,819 19,819 138 138 140 141 141 142 143 144 144 144 144 144 144 144 144 144 144 145 145 146 146 146 146 146 146 146 146 147 148	133	Cemetery — Current operation							0		E03	0	133
136 Other culture and recreation	134	Purchase of land and equipment							0		G03	0	134
137 Purchase of land and equipment 0 137 138 Construction 0 0 0 19,819 139 138 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 Community beautification — Current operation 3,190 3,190 141 2 Purchase of land and equipment 0 E89 3,190 141 142 Purchase of land and equipment 0 E89 0, 143 144 Purchase of land and equipment 0 E89 0, 143 144 Purchase of land and equipment 0 E89 0, 143 144 145 Housing and urban renewal — Current operation 0 E89 0, 144 145 Housing and urban renewal — Current operation 0 E89 0, 144 147 Construction 0 E89 0, 144 148 Purchase of land and equipment 0 E90 0, 146 148 Purchase of land and equipment 0 E29 0, 148 149 Purchase of land and equipment 0 E29 0, 148 149 Purchase of land and equipment 0 E29 0, 148 149 Purchase of land and equipment 0 E89 51,600 150 150 150 151 E89 51,600 150 152 Construction 0 E89 0, 152 155 TIF Rebates 0 0 0 0 0 0 54,790 54,790 54,790 154 155 TIF Rebates 0 0 0 0 0 0 0 0 0	135	Community center, zoo, marina, and auditorium		3,496					3,496		E61	3,496	135
138 Construction	136	Other culture and recreation							0		E61	0	136
139 TOTAL CULTURE AND RECREATION 1,535 18,284 0 0 0 0 19,819 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 Community beautification — Current operation 3,190	137	Purchase of land and equipment							0		G61	0	137
140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 Community beautification — Current operation 3,190	138	Construction							0		F61	0	138
141 Community beautification — Current operation 3,190	139	TOTAL CULTURE AND RECREATION	1,535	18,284	0	O	0	(19,819			19,819	139
142 Purchase of land and equipment 0 142 143 Economic development — Current operation 0 144 145 Purchase of land and equipment 0 0 145 145 Housing and urban renewal — Current operation 0 146 Purchase of land and equipment 0 0 146 Purchase of land and equipment 0 0 0 146 Purchase of land and equipment 0 0 0 0 0 0 0 0 0	140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
143 Economic development — Current operation 0 143 144 Purchase of land and equipment 0 0 145 145 145 Housing and urban renewal — Current operation 0 0 145 145 146 Purchase of land and equipment 0 0 0 0 0 0 0 147 148 149 Purchase of land and equipment 0 0 0 0 0 0 147 148 149 Purchase of land and equipment 0 0 0 0 0 0 0 0 0	141	Community beautification — Current operation	3,190						3,190			3,190	141
144 Purchase of land and equipment 0 144 145 Housing and urban renewal — Current operation 0 145 146 Purchase of land and equipment 0 146 147 146 Purchase of land and equipment 0 146 147 148 Planning and zoning — Current operation 0 148 Planning and zoning — Current operation 0 148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 150 0 0 0 0 0 0 0 0 0	142	Purchase of land and equipment							0		G89	0	142
145 Housing and urban renewal — Current operation 0 145 146 Purchase of land and equipment 0 146 147 Construction 0 148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 149 Purchase of land and equipment 0 150 0 0 0 0 0 0 0 0 0	143	Economic development — Current operation							0			0	143
146 Purchase of land and equipment 0 146 147 148 147 148 148 149	144	Purchase of land and equipment							0		G89	0	144
147 Construction 0 148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 150 Other community and economic development — Current operation 51,600 151 Purchase of land and equipment 0 152 Construction 0 153 TIF Rebates 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 155 TIED Land and the TIE Outsile	145	Housing and urban renewal — Current operation							0		E50	0	145
148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 150 Other community and economic development — Current operation 51,600 151 Purchase of land and equipment 0 152 Construction 0 153 TIF Rebates 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 155	146	Purchase of land and equipment							0			0	146
149 Purchase of land and equipment 0 G29 0 149 150 Other community and economic development — Current operation 51,600 E89 51,600 150 151 Purchase of land and equipment 0 G89 0 151 152 Construction 0 F89 0 152 153 TIF Rebates 0 E89 0 153 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 0 54,790 54,790 154 155 TERM and and equipment 0 0 0 0 54,790 54,790 154	147	Construction							0			0	147
150 Other community and economic development — Current operation 51,600 150 151 Purchase of land and equipment 0 151 152 Construction 0 152 153 TIF Rebates 0 0 0 0 0 0 0 0 0	148	Planning and zoning — Current operation							0			0	148
151 Purchase of land and equipment 0 151 152 Construction 0 152 153 TIF Rebates 0 0 0 0 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 0 0 54,790 155 TIF Rebates 155 156 157 158 159 150 158 159 150 159 150 150 150 150	149								0			0	149
152 Construction 0 F89 0 152 153 TIF Rebates 0 153 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 0 54,790 154 155 155 155 155 156 157 158	150	Other community and economic development — Current operation	51,600						51,600			51,600	
153 TIF Rebates 0 E89 0 153 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 54,790 154 155 TIE Polyton annual all and 40 to TIE Polyton TIE Polyton annual all and 40 to TIE Polyton 155		Purchase of land and equipment							0			0	151
154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 54,790 0 0 0 0 54,790 54,790 154 155 TIE Paleste are not all at 4 the TIE Special 155									0			0	152
155 TIE Debetes are smoothed aut of the TIE Operiol	153	TIF Rebates							0		E89	0	153
TIF Rebates are expended out of the TIF Special	154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	54,790	0	0	O	0	(54,790			54,790	154
TIE Keoales ale experiped out of the TIE Special	155			TIE Dobotos s	ro ovpopdod out of	the TIE Cassial							155
Peyenue Fund, within the Community and Economic	156												156
157 Development program's activity "Other"	157												157
158 158	158			Developin	ioni program o dom	, 00.101							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	NDED JUNE 30, 2013	3 Continued	CITY OF JAN	IAICA			GAAP		NON-G	BAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	(4)	(=)	(~)	(~/	()	\.\	1 (9/ 1	(/		(-)	159
160	Mayor, council and city manager — Current operation	1,730						1,730		E29	1,730	
161	Purchase of land and equipment	1,7.00						0		G29	0	161
	Clerk, Treasurer, financial administration — Current operation	4,462						4,462		E23	4,462	
163	Purchase of land and equipment	1, 102						1, 102		G23	1, 102	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,351						8,351		E25	8,351	166
167	Purchase of land and equipment	0,331						0,331		G25	0,331	
	City hall and general buildings — Current operation	6,866						6,866		E31	6,866	
169	Purchase of land and equipment	0,000	1					0,000		G31	0,000	169
	···							0		F31	0	
170	Construction	7,000						7 000			7 000	170
171	Tort liability — Current operation	7,892						7,892		E89	7,892	
	Other general government — Current operation	1,928						1,928		E89	·	172
173	Purchase of land and equipment							0		G89	0	
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	31,229	0	0	0	0	0	31,229			31,229	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	C	0			0	182
	Section H — REGULAR CAPITAL PROJECTS — Specify										0	
184								0			0	
185								0			0	
186		1						1 0			0	
187	Subtotal Regular Capital Projects	0	0	0	n	0	C				0	187
188	— TIF CAPITAL PROJECTS — Specify				1	1					0	188
189	THE CALL TITLE TROOLED TO — Opcomy				1			l n			0	189
190		+						0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	1	0	n	0		<u> </u>				0	192
	TOTAL CAPITAL PROJECTS		0	0							0	_
193		0	ŭ	0	0	U U	U	U			0	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	98,060	28,903	0	0	0	0	126,963			126,963	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued		CITY OF JAN	IAICA			GAAP	x	NON-C	BAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h))	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	(~)	(0)	(0)	(4)	(~)	\•/	1 (9/ 1	(1.1)		(-)	197
	Water — Current operation								36,538	E91	36,538	
199	Purchase of land and equipment							_	,	G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								323	E80	323	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								20,171	E81	20,171	
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	
	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	ENDED JUNE 30, 20	13 Continued	CITY OF JAM	MAICA			GAAP	XNO	N-GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary Co	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		1 \ /			, , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , ,	, ,	237
238	Other business type — Current operation								E	39 0	238
239	Purchase of land and equipment								G	89 0	239
240	Construction								F	39 0	240
241											241
242	Enterprise Debt Service									0	2 12
243	Enterprise Capital Projects									0	270
244	Enterprise TIF Capital Projects									0	277
245	Internal service funds — Specify										245
246										0	246
247										0	
248										0	
249								_		0	0
250										0	200
251	TOTAL BUSINESS TYPE ACTIVITIES								57,032	57,032	251
252											252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	98,06	28,903	C	0	0	0	126,963	57,032	183,995	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT								N	E	254
255	Regular transfers out							0		0	200
256	Internal TIF loans/repayments and transfers out							0		0	
257								0		0	
258	TOTAL OTHER FINANCING USES		0 0	C	0	0	0	0	0	0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	98,06	28,903	C	0	0	0	126,963	57,032	183,995	
260											260
261	Ending fund balance June 30, 2013:										261
	Governmental:										262
263	Nonspendable							0		0	263
264	Restricted							0		0	_0.
265	Committed							0		0	
266	Assigned							0		0	
267	Unassigned							0		0	267
268	Total Governmental		0 0	C	0	0	0	0		0	_00
	Proprietary								26,512		269
270	Total ending fund balance June 30, 2013	46,86			0	0	3,120		26,512	133,021	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	144,92	23 85,429	[) 0	0	3,120	233,472	83,544	317,016	
272											272

Part III	Please report below	ENTAL EXPENDITURES we expenditures made to nditures in part II. Enter	the State or to other	CITY OF JAMAICA local governments on	a reimbursement or co	ost sharing basis.		
	Purpose	Amount paid to other					Purpose	Amount paid to State
		local governments MØ5 \$					Highways	L44 \$
		M32 M44					All other	[L89 \$
	Transit subsidies	M94						
		M52 M62						
	•	M8Ø M81						
Dort IV	All other	M89 \$ \$						
Part IV	retirement, etc. Incl	al salaries and wages paude also salaries and wages of municipal	ages paid to employe	ees of any utility owne	ed and operated by you			
							Amount - Omit cei	nts
	Total salaries ar	nd wages paid				ZØØ \$		29,256
Part V		ING, ISSUED, AND RE				· · · · · ·		,200
A. Long-term debt		Debt during the fi	scal year		Debt Outsta	nding JUNE 30, 2013		
	Debt outstanding							Interest paid
Purpose	JULY 1, 2012	Issued	Retired	General obligation	TIF revenue	Revenue	Other	this year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. Water utility	\$	\$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
	19U	29U	39U	49U	49U	49U		192
3. Electric utility	19U	29U	39U	49U	49U	49U		193
4. Gas utility	19U	29U	39U	49U	49U	49U		194
5. Transit-bus				130				
Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
	19U	29U	39U	49U	49U	49U	49U	189
8. TIF revenue Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9.	19U	29U	2011	4011				loo
10.			39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.							1.00	
Total long-term debt	0	0	0	0	0		0	0
B. Short-term debt	t			61V	<u> </u>	Amount - Omit ce	nts	
	Outstanding as of JU	JLY 1, 2012		\$			0	
	Outstanding as of	JUNE 30, 2013		64V \$			0	
Part VI	_	FOR GENERAL OBLICAL BY INDIVIDUAL LEVY AUTH			Ī	Amount - Omit cen	ts	<u> </u>
	A	ctual valuation Janua	ry 1, 2011	\$	5,004	1,656	x .05 = \$	250,233
Part VII	CASH AND INVEST	MENT ASSETS AS OF	JUNE 30, 2013	Amount - Omit cer	nts			
Туре с	of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirem funds (c)	ent all other funds funds (d)	Total (e)		
Cash and invest								
cash on hand, Cl checking and sav								
Federal securities securities, State	s, Federal agency							
government secu	rities, and all				West			
other securities. real property.	LXCIUUE VAIUE OT	WØ1	W31		W61			
REMARKS		\$ 133,021	\$	0	0	0 1: V98	33,021	
NEWINNO						v &O		